are now competent to enhance the tax fixed at the last *Cherikkal* Settlement before the expiry of thirty years, and, if so, under what rules?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): The member is referred to the answer to part (*b*) of question No. 77.

Rules re. Collection of Arrears from Pandarapattam and Cherikkal Lands.

88. MR. K. DOMINIC TOMMAN (*Peermade* cum *Devicolam*): Will the Government be pleased to state the rules under which arrears of tax are realised both for *pandarapattam* and *jenmam cherikkal* lands and the number of years for which such arrears could be realised for lands under both these tenures?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): Under the *Puduval Rules*, in the case of Government lands newly registered as *Pandarapattam*, arrears of tax are recoverable for a period not exceeding five years. In levying assessment or enhanced assessment under the *Karampathippu* Rules also, arrears of tax are recoverable for a period not exceeding five years. But in cases of rectification of settlement mistakes in accordance with the decisions of civil courts or otherwise, arrears of tax are recoverable from the year in which settlement tax was introduced in the taluk in which the lands are situated, whether the lands are decreed as *jenmam cherikkals* or as *pandarapattam* registries, provided that the lands have been in the occupation of the holders concerned since the time of the settlement. If the lands have not been in their occupation, arrears are recovered from the year in which they got possession. Neither the *Puduval* Rules nor the *Karampathippu* Rules apply to cases of rectification of settlement mistakes.

Application of Karampathippu Rules to Cherikkal Lands.

89. MR. K. DOMINIC TOMMAN (*Peermade* cum *Devicolam*): Will the Government be pleased to take the opinion of their law officers so that the *cherikkal* lands declared as *jenmam* lands may not be dealt with under the *Karampathippu* Rules and so that unnecessary trouble and expense may be avoided to the Government and to the landholders concerned?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): Government do not consider it necessary to take legal opinion in the matter. The *Karampathippu* Rules will not apply to lands declared as *jenmam cherikkals*. But lands declared as ordinary *jenmam* lands will be governed by the said rules.

MR. K. DOMINIC TOMMAN (*Peermade* cum *Devicolam*): Will the Government be pleased to say, what difference is there between the general *cherikkal* lands and ordinary *jenmam* lands?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): What are known as ordinary *jenmam* lands are lands which come within the purview of the Jenmi and Kudiyan Regulation, V of 1071.

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